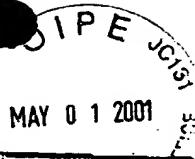


MAY 01 2001



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**COMBINED DECLARATION AND POWER OF ATTORNEY
FOR UTILITY PATENT APPLICATION**

Attorney's Docket No.

003300-743

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name:

I BELIEVE I AM THE ORIGINAL, FIRST AND SOLE INVENTOR (if only one name is listed below) OR AN ORIGINAL, FIRST AND JOINT INVENTOR (if more than one name is listed below) OF THE SUBJECT MATTER WHICH IS CLAIMED AND FOR WHICH A PATENT IS SOUGHT ON THE INVENTION ENTITLED:

A METHOD AND A SYSTEM FOR AUTOMATED BOOKKEEPING

the specification of which

(check one)

is attached hereto;

was filed on February 12, 2001 as

Application No. _____

and was amended on _____

(if applicable)

I HAVE REVIEWED AND UNDERSTAND THE CONTENTS OF THE ABOVE-IDENTIFIED SPECIFICATION, INCLUDING THE CLAIMS, AS AMENDED BY ANY AMENDMENT REFERRED TO ABOVE;

I ACKNOWLEDGE THE DUTY TO DISCLOSE TO THE OFFICE ALL INFORMATION KNOWN TO ME TO BE MATERIAL TO PATENTABILITY AS DEFINED IN TITLE 37, CODE OF FEDERAL REGULATIONS, Sec. 1.56 (as amended effective March 16, 1992);

I do not know and do not believe the said invention was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to said application; that said invention was not in public use or on sale in the United States of America more than one year prior to said application; that said invention has not been patented or made the subject of an inventor's certificate issued before the date of said application in any country foreign to the United States of America on any application filed by me or my legal representatives or assigns more than twelve months prior to said application;

I hereby claim foreign priority benefits under Title 35, United States Code Sec. 119 and/or Sec. 365 of any foreign application(s) for patent or inventor's certificate as indicated below and have also identified below any foreign application for patent or inventor's certificate on this invention having a filing date before that of the application(s) on which priority is claimed:



COMBINED DECLARATION AND POWER OF ATTORNEY		Attorney's Docket No. 003300-743
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COUNTRY/INTERNATIONAL	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY CLAIMED
none			YES NO
			YES NO

I hereby appoint the following attorney's and agent(s) to prosecute said application and to transact all business in the Patent and Trademark Office connected therewith and to file, prosecute and to transact all business in connection with international applications directed to said invention:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FULL NAME OF SOLE OR FIRST INVENTOR MAGNUS NILSSON	SIGNATURE 	DATE 25/4/01
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FULL NAME OF SECOND JOINT INVENTOR, IF ANY	SIGNATURE	DATE
RESIDENCE	CITIZENSHIP	
POST OFFICE ADDRESS		